

January - December 2010

Retailing and Other Activities Return

A 10

► **Use Black Ink &
Return Original Form.**

Tax Registration Number

Name _____

Business Name _____

Street Address _____

City, State, Zip _____

Has Your Address Changed?

If so, check appropriate box(es) below and note changes on address above.

☐ Business Location Change

☐ Mailing Address Change

Business Closed?

Check this box and enter date closed.

☐ ____/____/____

Filing an Amended Return?

☐ Check this box and attach amended return information and a letter of explanation.

☐ Other Correspondence?

I. State Business and Occupation (B&O) Tax

Manufacturing [07]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
1. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X .00484	<input type="text"/>

Wholesaling [03]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
2. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X .00484	<input type="text"/>

Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) [04] (Jan - April income only)

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
3. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X .015	<input type="text"/>

Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) [504] (May - Dec income only)

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
4. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X .018	<input type="text"/>

Gambling Contests of Chance (\$50,000 a year or greater) [192] (Jan - April income only)

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
5. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X .0163	<input type="text"/>

Gambling Contests of Chance (\$50,000 a year or greater) [592] (May - Dec income only)

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
6. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X .0193	<input type="text"/>

Retailing [02]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
7. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X .00471	<input type="text"/>

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

Sales and Use Tax (See page 2.) ►

DUE DATE: January 31, 2011

- * 5% Penalty Assessed After January 31, 2011
- 15% Penalty Assessed After February 28, 2011
- 25% Penalty Assessed After March 31, 2011
- If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

No Business Activity?

File by telephone: Call 1-800-647-7706.

At the greeting, enter code 111 to start the process. Enter your 9-digit tax registration number and follow the instructions given. If you file by telephone, do not mail us your return; or

☐ If you have no business activity and did not file by telephone, check this box, sign and mail us your return.

► Make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check.

► Signature _____

► Print Name _____

► Phone Number () _____ Date ____/____/____

VI. Totals

28. Total Tax Due from Section I
(Tax due from lines 1-7)

29. Total Tax Due from Section II,
III, & IV (Tax due from line 19)

30. Total All Addendums (Example:
Lodging, Local Retail Sales/Use
Tax, etc)

31. Subtotal (add lines 28-30)

32. Total Credit from Section V
(from page 2, line 27)

33. Subtotal (subtract line 32
from line 31)

34. * Add Penalty, if Applicable
(Minimum \$5.00) _____%

35. Total Amount Due

II. State and Local Retail Sales Tax

State Retail Sales Tax [01] (Also complete Local Retail Sales Tax section below.)

8.	Gross Amount	Deductions*	=	Taxable Amount	Rate	X	=	Tax Due
	<input type="text"/>	<input type="text"/>		<input type="text"/>				<input type="text"/>
					.065			

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

Local Retail Sales Tax [45] (Enter applicable tax rate.)

9.	Location Code	Taxable Amount	X	Local Rate	=	Tax Due City or County	
	<input type="text"/>	<input type="text"/>		<input type="text"/>		<input type="text"/>	
10.	Location Code	Taxable Amount	X	Local Rate	=	Tax Due City or County	
	<input type="text"/>	<input type="text"/>		<input type="text"/>		<input type="text"/>	
11.	Total Taxable Amount			Total Taxable Amount **			
	<input type="text"/>			<input type="text"/>			

** This amount must be the same as State Retail Sales Taxable Amount, line 8.

► Note: If more than two locations please report all information on the Local Retail Sales Tax Addendum. If you need an Addendum, go to our web site at dor.wa.gov.

III. State and Local Use Tax

State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax section below.)

12.	Gross Amount ***	Rate	X	=	Tax Due
	<input type="text"/>				<input type="text"/>
		.065			

*** Value of articles used or consumed on which no Washington sales tax has been paid.

Local Use Tax/Deferred Sales Tax [46] (Enter applicable tax rate.)

13.	Location Code	Value of Articles	X	Local Rate	=	Tax Due City or County
	<input type="text"/>	<input type="text"/>		<input type="text"/>		<input type="text"/>
14.	Location Code	Value of Articles	X	Local Rate	=	Tax Due City or County
	<input type="text"/>	<input type="text"/>		<input type="text"/>		<input type="text"/>
15.	Total Value of Articles			Total Value of Articles ****		
	<input type="text"/>			<input type="text"/>		

**** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 12.

► Note: If more than two locations please report all information on the Local Use Tax/Deferred Sales Tax Addendum. If you need an Addendum, go to our web site at dor.wa.gov.

IV. Other Local Sales and Use Tax/Litter Tax

16.	Motor Vehicle Sales/Leases Tax [120]	Taxable Amount	X	Rate	=	Tax Due
		<input type="text"/>		.003		<input type="text"/>
17.	King County Food & Beverage Tax [90]	Taxable Amount	X	Rate	=	Tax Due
		<input type="text"/>		.005		<input type="text"/>
18.	Litter Tax [36]	Taxable Amount	X	Rate	=	Tax Due
		<input type="text"/>		.00015		<input type="text"/>

Additional Information

Penalties, Interest, & Waivers

- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
- A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)
- Interest will accrue from the first day of the month following the due date, until paid. (RCW 82.32.050)
- ☐ Check this box and attach a waiver request. For penalty waiver criteria information, go to dor.wa.gov, or you may call 1-800-334-8969 and enter code 429.

Need help? Unsure how to file? Want an easier way to file?

For Internet Assistance - Go to the Department of Revenue's web site at dor.wa.gov.

For Telephone Assistance, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706. Go to dor.wa.gov. Register for E-file and you can file your return quickly and easily. For assistance, call 1-877-345-3353.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

19. Total Tax Due from Sections II, III, & IV
(Transfer total to page 1 line 29.)

<input type="text"/>

V. Credits

20. Small Business B&O Tax Credit [815]
(Go to dor.wa.gov.)

Amount of Credit	<input type="text"/>
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21. Manufacturing Software; Programming Rural Employment B&O Credit [860]

Amount of Credit	<input type="text"/>
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22. Help Desk Services B&O Credit [865]

Amount of Credit	<input type="text"/>
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23. International Services Credit [855]

Amount of Credit	<input type="text"/>
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24. B&O Credit for Syrup Tax Paid [945]

Amount of Credit	<input type="text"/>
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25. Destination Sourcing Tax Credit [602]

Amount of Credit	<input type="text"/>
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26. Other Credits (Examples: Multiple Activities, Bad Debt) [810]
Attach appropriate documents.

Amount of Credit	<input type="text"/>
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27. Total Credit (Transfer total to page 1, line 32.)

Amount of Credit	<input type="text"/>
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5. Gambling Contests of Chance (\$50,000 a year or greater) (Jan - April income only)

	I.D.	Amount
Gambling; Prize; Cash Pay-Outs	[19210]	<input type="text"/>
Other (Explain below):	[19299]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

6. Gambling Contests of Chance (\$50,000 a year or greater) (May - Dec income only)

	I.D.	Amount
Gambling; Prize; Cash Pay-Outs	[59210]	<input type="text"/>
Other (Explain below):	[59299]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

7. Retailing (B&O)

	I.D.	Amount
Bad Debts	[0201]	<input type="text"/>
Cash & Trade Discounts	[0202]	<input type="text"/>
Interstate & Foreign Sales	[0204]	<input type="text"/>
Motor Vehicle Fuel Tax	[0205]	<input type="text"/>
Advances Reimbursements; Rtns & Allowances	[0207]	<input type="text"/>
No Local Activity	[0208]	<input type="text"/>
Casual Sales; Accommodation Sales	[0213]	<input type="text"/>
Tax in Gross	[0214]	<input type="text"/>
Consignment Sales	[0215]	<input type="text"/>
Artistic/Cultural Activities	[0216]	<input type="text"/>
Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals	[0217]	<input type="text"/>
Other (Explain below):	[0299]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

- ▶ Note: Not all deductions are allowable from both Retailing and Retail Sales Tax.
- ▶ If you have deductions, please include this Deduction Detail page with your return.

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8. State Retail Sales Tax

	I.D.	Amount
Bad Debts	[0101]	<input type="text"/>
Cash & Trade Discounts	[0102]	<input type="text"/>
Interstate & Foreign Sales	[0104]	<input type="text"/>
Tax in Gross	[0114]	<input type="text"/>
Sales to U.S. Government	[0118]	<input type="text"/>
Motor Vehicle Fuel Sales	[0119]	<input type="text"/>
Prescription Drugs/Hearing Aids/Lenses/etc.	[0121]	<input type="text"/>
Exempt Food Sales	[0122]	<input type="text"/>
Qualified Nonresident Sales	[0123]	<input type="text"/>
Trade-in Allowance	[0124]	<input type="text"/>
Newspapers	[0125]	<input type="text"/>
Certain Network Telephone Service	[0126]	<input type="text"/>
Sales to Indians with Delivery on the Reservation	[0128]	<input type="text"/>
Sales of Feed to Fish Farmers	[0129]	<input type="text"/>
Taxable Amount for Tax Paid at Source	[0130]	<input type="text"/>
Returns & Allowances	[0131]	<input type="text"/>
Sales to Nonprofit Org of Artistic/Cultural Art Objects for Displays	[0132]	<input type="text"/>
Ride-Sharing Vans	[0134]	<input type="text"/>
Purebred Livestock for Breeding	[0135]	<input type="text"/>
Tax Deferral/Investment Certificate No. _____	[0136]	<input type="text"/>
Sale of Manufacturing Machinery/Equipment; Install Labor	[0156]	<input type="text"/>
Retail Sales Tax Exempt Purchases by Farmers	[0159]	<input type="text"/>
Direct Pay Permits	[0170]	<input type="text"/>
Retail Sales Tax Reported on SER	[0179]	<input type="text"/>
Other (Explain below):	[0199]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>